



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Frank P. Connell
Director

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

NOTICE

(Notice LGSD 2010- 2)

RE: Repealed Rule to the Department of Revenue, Local Government Services Division, Chapter 560-11-2-.55:

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it is amending Chapter 560-11-2 of the Rules and Regulations of the State of Georgia by proposing to repeal:

- 560-11-2-.55, entitled "Annual Assessment Notice—Contents. Amended."

and replace it with:

- 560-11-2-.55, entitled "Annual Assessment Notice—Contents."

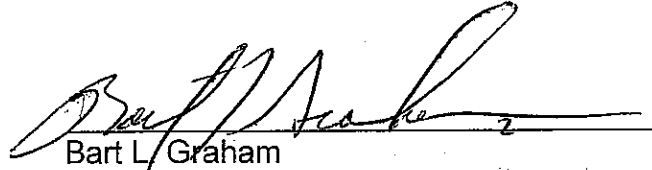
Attached with this notice is an exact copy and synopsis of the proposed repealed and replace Rule. The Rule is being repealed and replaced under the authority of O.C.G.A. § 48-2-12.

The Department of Revenue shall consider the proposed repeal and replace of the above-referenced Rule at 10:00 a.m., on Tuesday November 16, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the proposed repeal and replace of above-referenced Rule from interested persons no later than 10:00 a.m. on Tuesday, November 16, 2010. Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205. Electronic comments must be sent to

regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651.
Please reference "Notice Number LGSD 2010-2" on all comments.

Dated: 10/15 2010



Bart L. Graham
Commissioner, Department of Revenue

SYNOPSIS

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-11-2
COUNTY APPRAISAL STAFF**

560-11-2-.55 – Annual Assessment Notice—Contents

- This Rule is being repealed and replaced.
- This repeal is needed because O.C.G.A. § 48-5-306 has been amended.

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS

~~560-11-2-.55 Annual Assessment Notice — Contents.~~
~~Amended.~~

~~The assessment notice sent to taxpayers by the county board of tax assessors shall be in accordance with and shall contain those requirements set forth in Georgia Code Annotated Section 91A-1448. The aforementioned notice, or an attachment thereto, shall also contain the following language:~~

- ~~(a) A resident of this county has 15 days from the date he receives this notice and a nonresident of this county has 20 days from the date he receives this notice in which to appeal this assessment.~~
- ~~(b) You may exercise your rights of appeal by filing a written appeal, in letter form, which contains the reason(s) why you are appealing, with the county board of tax assessors.~~
- ~~(c) Georgia law provides that you may appeal as to matters of taxability, uniformity of assessment and value.~~
- ~~(d) After reviewing your appeal, if no changes are made by the county tax assessor(s), your appeal will be forwarded to this county's board of equalization.~~
- ~~(e) You will be notified by the board of equalization of the date and place where you may appear and present your appeal to the board of equalization.~~
- ~~(f) Additional information may be obtained by contacting this county's tax assessor's office. Phone (insert phone number of county tax assessor's office).~~

560-11-2-.55 - Annual Notice of Assessment — Contents.

(1) Form PT-306, as prescribed by the Commissioner, shall be the annual notice of current assessment sent to the taxpayer in accordance with the requirements as set forth in O.C.G.A. § 48-5-306.

(a) A county's board of tax assessors shall also send form PT-306 when any corrections or changes, including valuation increases or decreases, or equalizations have been made by the board to personal property tax returns.

(b) Any alteration or deviation from form PT-306 must receive written approval from the Commissioner prior to use by a county board of tax assessors.

(c) Requests for consideration for an alternate design shall be submitted in writing to the Director of Georgia Department of Revenue's Local Government Services Division. The Local Government Services Division Director shall respond in writing within sixty (60) days of request. Failure of the Local Government Services Division Director to respond within sixty (60) days does not constitute acceptance of the alternate design.

(2) A county board of tax assessors may elect to provide electronic transmissions of all notices required under O.C.G.A. § 48-5-306 to the taxpayer.

(a) If so provided, the electronic transmission system must have secure file transfer and the capability to ensure authentication and verification of receipt by the taxpayer.

(b) A county's board of tax assessors may request guidance and review from the Commissioner regarding the selected means of electronic transmissions. The county board of tax assessors' responsibility is the security,

authentication, and verification of the electronic transmissions.

(3) The terms on form PT-306 shall have the following meaning:

(a) Notice Date - Actual mailing date of notice.

(b) Property Owner and Mailing Address - Property Owner's name as appears on the deed of transfer and the mailing address for which the tax bill is to be sent.

(c) Covenant Year - Beginning year and abbreviated code for specialized assessment valuation notation as indicated in the following:

(i) EZ-Enterprise Zone,

(ii) PREF-Preferential,

(iii) HIST-Historical,

(iv) BR-Brownfield,

(v) FLPA-Forest Land Protection Act, and

(vi) CU-Conservation Use, which includes the categories below:

(I) Environmentally Sensitive,

(II) Residential Transitional, and

(III) Conservation Use Covenant.

(d) Homestead - If homestead exists, the text "YES" plus the code associated with type of exemption, if no homestead exists, the text "NONE."

(e) Other Value - Taxable value of property pursuant to any specialized assessment program or covenant.

(f) Reasons for Notice - Code and associated description containing a simple, nontechnical description of the basis for the new current assessment.

(g) Taxing Authority - Jurisdiction levying taxes; fee description; Title for subtotals for total county due and total city due.

(h) Other Exemption - Assessed Value reduction resulting from any non-homestead reason such as current use assessment or Freeport Exemption.

(i) Estimated Tax - Taxes calculated based on jurisdiction's ad valorem tax millage rate times net taxable value; or in the case of fees, the amount of the fee; total county due and/or total city due. All taxes and fees are rounded to two (2) decimal places.

Authority O.C.G.A. § 48-5-306

Notice Date:
This is not a tax bill Do not send payment
Last Date To File Appeal:
County property records are available online at: www.hallcounty.org
Official Tax Matter - <DigestYear> Assessment

The amount of your ad valorem tax bill for the year shown above will be based on the appraised (100%) and assessed (40%) values specified in this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available upon request.

At the time of filing your appeal you must select one of the following:

- (1) Appeal to the County Board of Equalization with appeal to the Superior Court. (value, uniformity, denial of exemption)
- (2) To arbitration without an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)
- (3) For a parcel of non-homestead property with a FMV in excess of \$1 million, to a hearing officer with appeal to the Superior Court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms are available at <insert forms availability location here>

For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors which is located at 100 E Main St Suite 102 Warrenton, GA 30828 and which may be contacted by telephone at: 7064653321. Your staff contacts are n and n

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
Property Description					
Property Address					
Fair Market Value	Returned Value	Previous Year Value	Current Year Value	Other Value - <Code>	
100% Fair Market Value					
40% Assessed Value					
REASONS FOR NOTICE					
The estimate of your ad valorem tax bill for the current year is based on the previous year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.					
Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Previous Millage	Estimated Tax